

DPS1.Q23. For each regulatory asset in rate base adjustment D9, provide an explanation of the item, the reason for including it in rate base, and any other available documentary support for including the item in rate base.

DPS1.A23.

See Attachment GMP.DPS1.Q23.

Person/s Responsible for Response: Gary Sexton
Title of Person/s: Leader, GAAP Accounting
Date: February 28, 2022

**Green Mountain Power
Multi-Year Regulation Plan**

Rate Base Balances - \$ in 000s

Schedule D9 - Regulatory Assets and Deferred Debits

	TEST YEAR FY		RATE YEAR
	2021	Adjustments	FY 2023
18224~PSA COLLECTED IN RATES	\$0	\$21	\$21
18226~ST ALBANS DIGESTER DEV COSTS	903	(903)	-
18227~PSA UNDER COLLECTED IN RATES	179	(179)	-
18230~REGULATORY ASSET-ASSET RETIREMENT OBLIGATION	170	(62)	108
18236~REG ASSET - DEPRECIATION STUDY	35	(32)	3
18253~2019 TAX REFORM UNPROTECTED BALANCE	246	(4)	242
18262~2018 EXCESS TAX REFORM REFUND	-	3,973	3,973
18613~DEF ASSET-EFFICIENCY FUND PAYMENTS	(32)	32	-
18625~TIER III BALANCE	-	11,557	11,557
18646~DEF DR TREE TRIM/POL	600	(600)	-
18619~DEFERRED DAM EXPENSES	172	(172)	-
18620~DEFERRED DAM DEPR EXP	202	(202)	-
18627~DEFERRED CLIMATE PROJ DEPR EXP	17	(17)	-
18652~PREPAYMENT VTEL SMARTGRID	1,330	(532)	798
186XX - 228XX - 242XX NET LEASE RIGHT OF USE ASSET	-	459	459
	<u>\$3,821</u>	<u>\$13,338</u>	<u>\$17,160</u>

One-year true-up of residual PSA adjustor amounts

Included in rates, previously approved. Fully amortized in 2022.

Included in rates, previously approved. Fully amortized in 2022.

Deferred costs associated with conditional asset retirement obligations, amortization continuing.

Deferred depreciation study costs that are collected over the period between studies (5 years).

True up of 2019 Excess ADIT Income Tax Credit; to be amortized over 29 years, consistent with timing for return of Excess ADIT Income Tax Credit.

True up of 2018 Excess ADIT Income Tax Credit; to be amortized over 29 years, consistent with timing for return of Excess ADIT Income Tax Credit.

Included in rates, previously approved. Fully amortized in 2022.

Tier III compliance costs accrued but not previously added to rate base

Included in rates, previously approved. Fully amortized in 2022.

Included in rates, previously approved. Fully amortized in 2022.

Included in rates, previously approved. Fully amortized in 2022.

Included in rates, previously approved. Fully amortized in 2022.

10 year pre-payment for access to Vtel's fiber optic system to support smart meter communications.

Previously approved.

JV Solar operating lease net right of use asset; this asset is equivalent to pre-paid rent